

## **Regulation History**

**Type of Regulation:** Sales and Use Tax Regulations

**Regulations:** 1525.2 and 1525.3

**Title:** 1525.2, *Manufacturing Equipment*  
1525.3, *Manufacturing Equipment - Leases of Tangible Personal Property*

**Preparation:** Kim Rios

**Legal Contact:** Bradley Heller

Rule 100 changes without regulatory effect to repeal Regulations 1525.2 and 1525.3 based on the repeal of Revenue and Taxation Code section 6377 by its own terms effective January 1, 2004.

### **History of Proposed Rule:**

May 23, 2014

Rule submitted to OAL for approval

April 22, 2014

Board adopted amendments to regulation (Vote 5-0)

Support: NA

Oppose: NA